



MAURITIUS REVENUE AUTHORITY
CUSTOMS DEPARTMENT
TARIFF UNIT

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Ref: INT02/13/09

Item: Reinforced Lumbar Support Belt

Description of goods:

Reinforced lumbar support belt, with posture correction, of elasticised woven fabric (43 % polyamide, 25 % lapped elastane, 16 % cotton, 16 % polyester) with a crosswise structure ensuring stability of the belt (preventing it from creasing) and "velcro" fastener. In the back of the belt (width about 27 cm) are three bands of woven fabric (crossed, by analogy with muscular function) and rigid anatomical boning consisting of four rigid bands perpendicular to the length of the belt (posture correction). The belt is available in six different sizes, according to the patient's waist measurements. It is described as being used for prevention and treatment of :- acute or chronic lumbago and sciatica- occupational traumatism- back pain due to vertebral arthrosis- hernias (support of the abdominal wall), or for post-operative support.

Classification:

Heading 62.12(Subheading 6212.90)

Rationale:

Application of GIR 1 (text of heading 62.12 and Note 1 (b) to Chapter 90) and GIR 6 of the Harmonised Commodity Description and Coding System.